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Received SEC  
MAR 07 2011  
Washington, DC 20549

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March 7, 2011

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, GMAC CAPITAL TRUST I, 8.125% Fixed Rate/Floating Rate Trust Preferred Securities, Series 2 of GMAC Capital Trust I (and the Guarantee with respect thereto), and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 4, 2011. Tentative listing date – March 8, 2011.

Sincerely,